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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 05/2025-State Tax (Rate)

Sachivalaya, Gandhinagar, 16th January, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-8)/GST-2025/S.9(1)(63)/GST Cell:- In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Gujarat Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-32) GST-2017/S. 9(1)(2)-TH dated the 30th June, 2017 being Notification No. 11/2017-State Tax (Rate), namely:-

In the said notification, -

- (i) in paragraph 4 relating to *Explanation*, with effect from the 1st day of April, 2025,-
 - (a) clause (xxxv) shall be omitted;
 - (b) for clause (xxxvi) the following clause shall be substituted, namely:-

“(xxxvi) “Specified premises”, for a financial year, means,-

- (a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or
- (b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or
- (c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises";

(ii) after Annexure VI, the following Annexures shall be inserted, namely:-

“Annexure VII

OPT-IN DECLARATION FOR REGISTERED PERSON

(See para 4(xxxvi))

Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at(address)..... shall be a 'specified premises' for the Financial Year(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 01st of January of the preceding Financial year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

Annexure VIII

OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) have applied for registration *vide* ARN No. and do hereby declare that the premises at(address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.

2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

Annexure IX

OPT-OUT DECLARATION

(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at(address)..... shall not be a 'specified premises' for the Financial Year(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 01st of January of the preceding Financial year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.”

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

